IN THE HIGH COURT OF JUDICATURE OF ANDHRA PRADESH
AT HYDERABAD

(SPECIAL ORIGINAL JURISDICTION)
THURSDAY THE FIRST DAY OF APRIL
TWO THOUSAND AND FOUR
: PRESENT :
THE HON'BLE DR. JUSTICE: MOTILAL B NAIK
AND
THE HON'BLE MR. JUSTICE : M. NARAYANA REDDY
W.P. No.6135 of 2004

Between:
M/s. Ushakiron Movies, Begumpet, Hyderabad, rep. by its Excutive Producer, Mr. A. Rama Rao.

Petitioner

AND

1. The State of A.P., rep. by its State Representative, before the Sales Tax Appellate Tribunal, Nampally, Hyderabad.
2. The Commercial Tex Officer, Saroornagar Circle, Hyderabad.

Respondent

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein, the High Court will be pleased to issue a Writ of Mandamus or any other appropriate Writ or Order or direction declaring the order of the Sales Tax Appellate Tribunal in T.M.P.Nos.84 & 85/2003 dated 26-3-2004 as onerous and not justified in the facts and circumstances of the case and consequently restrain the 2nd respondent from taking any coercive steps for collection of the disputed tax of Rs.31,52,999/- for the year 1995-96 and Rs. 99,77,044/- for the year 1996-97.

The petition coming on for hearing, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr. P. Srinivasa Reddy, Advocate for the Petitioner, G.P. for Taxes, for the respondents and the Court made the following

ORDER:

" Heard the learned counsel for the petitioner and also the learned Government Pleader appearing on behalf of the respondents.

From the nerration of facts, it appears the appeal filed by the petitioner is heard by the Tribunal and reserved for pronouncement of the Judgment. At that stage on behalf of the respondents a request was made before the Tribunal seeking imposition of certain conditions on the petitioner as against the collection of disputed tax as determined by the respondent pending pronouncement of the judgement by the Tribunal. The Tribunal recording these factors imposed a condition on the petitioner to deposit 1/4th of the disputed tax.

Counsel for the petitioner states a peculier request was made on behalf of the repondents before the Tribunal and as such the Tribunal, had passed an order imposing certain conditions which un normal circumstances should not have been ordered. Since the appeal has already been heard and a judgment is reserved at that stage such a request could not have been made on behalf of the respondents counsel. Counsel therefore states it is a case for staying the conditional order passed by the Tribunal.

In the facts and circumstances of the case, we agree with the submissions made by the counsel for the petitioner. We dispose of the writ petition directing the Tribunal to pronounce the judgment of an early date. However, the conditional order

passed by the Tribunal shall not be given effect to pending decision by the Tribunal."

ASSISTANT REGISTRAR

// TRUE COPY //

for ASSISTANT REGISTRAR

To

1. The State Representative, before the Sales Tax Appellate Tribunal, State of A.P., Nampally, Hyderabad.
2. The Commercial Tex Officer, Saroornagar Circle, Hyderabad.
3. Two spare copies.
4. Two CCs to G.P.for Taxes, High Court of A.P., Hyderabad.(OUT).

HIGH COURT

Dr. MBNJ
&
MNRJ

DATE:1-4-2004

ORDER:
WP.NO.6135 OF 2004

DRAFTED BY CHR
DATED:3-4-2004

HIGH COURT

Dr. MBNJ
&
MNRJ

DATE:1-4-2004

ORDER:
WP.NO.6135 OF 2004